



Trustees' Financial Summary

FY2011-12

Submit ID: 1206-42428777

24 Lake County

1206 Charlo H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Sara Vaughan

Phone #: (406) 644-2206

(Signature)

(Date)

Chair, Board of Trustees: Shane Ream

(Signature)

(Date)

County Superintendent: Gale Decker

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
111	Deferred Maintenance & Energy Efficiency	STATE		NA
112	ESEA Title I Capital Exp	FEDERAL		84.348A
308	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,109.70	31,558.18	87,106.24	
02	Taxes Receivable - Real and Personal (120-149)	3,939.83	4,616.68	1,912.31	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,798.17	3,145.79	1,384.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	87,847.70	39,320.65	90,402.89	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,939.83	4,616.68	1,912.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,939.83	4,616.68	1,912.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,795.04			
48	Fund Balance for Budget	80,112.83	34,703.97	88,490.58	
52	TOTAL FUND BALANCE/EQUITY	83,907.87	34,703.97	88,490.58	
53	TOTAL LIABILITIES AND FUND BALANCE	87,847.70	39,320.65	90,402.89	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	489.71	82,384.20	16,406.08	4,444.87
02	Taxes Receivable - Real and Personal (120-149)	6.19			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	495.90	82,384.20	16,406.08	4,444.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		891.24		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.19			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6.19	891.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	489.71	81,492.96	16,406.08	4,444.87
52	TOTAL FUND BALANCE/EQUITY	489.71	81,492.96	16,406.08	4,444.87
53	TOTAL LIABILITIES AND FUND BALANCE	495.90	82,384.20	16,406.08	4,444.87



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,211.87			342.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,211.87			342.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,211.87			342.76
52	TOTAL FUND BALANCE/EQUITY	4,211.87			342.76
53	TOTAL LIABILITIES AND FUND BALANCE	4,211.87			342.76



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			338,167.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			338,167.75	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			338,167.75	
52	TOTAL FUND BALANCE/EQUITY			338,167.75	
53	TOTAL LIABILITIES AND FUND BALANCE			338,167.75	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,046.21			158,148.22
02	Taxes Receivable - Real and Personal (120-149)				2,124.97
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,750.30
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,046.21			162,023.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,124.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2,124.97
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	13,046.21			159,898.52
52	TOTAL FUND BALANCE/EQUITY	13,046.21			159,898.52
53	TOTAL LIABILITIES AND FUND BALANCE	13,046.21			162,023.49



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,729.23			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,729.23			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,729.23			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,729.23			
53	TOTAL LIABILITIES AND FUND BALANCE	1,729.23			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,038.55		65,650.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,038.55		65,650.66	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	100,038.55		65,650.66	
52	TOTAL FUND BALANCE/EQUITY	100,038.55		65,650.66	
53	TOTAL LIABILITIES AND FUND BALANCE	100,038.55		65,650.66	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		80,148.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		80,148.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		80,148.74		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		80,148.74		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		80,148.74		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	51,872.66	47,399.11
1112 District Levy - Personal Property	564.57	470.40
1113 District Levy - Heavy Motor Vehicles	98.06	79.13
1114 District Levy - Pers Prop/Mobile Homes	1,326.40	1,170.93
1190 Penalties and Interest on Taxes	690.32	456.15
1510 Interest Earnings	2,910.22	1,962.64
3110 Direct State Aid	379,000.10	435,709.36
3111 Quality Educator	34,983.00	30,420.00
3112 At Risk Student	0.00	4,983.75
3113 Indian Education For All	2,448.00	2,325.60
3114 American Indian Achievement Gap	2,800.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	30,131.64	22,577.23
3120 State Guaranteed Tax Base Aid	285,655.20	277,930.90
3444 State School Block Grant	22,622.65	22,622.65
3730 HB645 State Special Education Allowable Costs	866.40	0.00
7800 ARRA - State Fiscal Stabilization Fund	42,765.42	0.00
7810 Education Jobs Fund	35,746.58	511.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	894,481.22	850,418.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	206,809.36	223,522.60
2XX Personal Services - Employee Benefits	42,969.19	45,100.75
3XX Purchased Professional and Technical Services	3,140.70	2,861.81
5XX Other Purchased Services	784.00	1,213.86
6XX Supplies and Materials	16,039.79	11,326.42
810 Dues and Fees	0.00	65.00
21XX Support Services - Students		
1XX Personal Services - Salaries	29,282.58	30,161.05
2XX Personal Services - Employee Benefits	2,507.88	2,483.41
6XX Supplies and Materials	100.37	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	24,289.68	24,601.30
2XX Personal Services - Employee Benefits	2,453.76	2,168.72
6XX Supplies and Materials	2,160.81	1,039.97
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,341.16	32,848.64
2XX Personal Services - Employee Benefits	3,454.04	3,319.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services	989.73	368.52
			6XX Supplies and Materials	762.24	0.00
			810 Dues and Fees	410.00	415.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	31,898.16	38,850.81
			2XX Personal Services - Employee Benefits	6,536.12	6,669.82
			5XX Other Purchased Services	46.30	0.00
			6XX Supplies and Materials	700.40	426.01
			810 Dues and Fees	774.00	932.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	42,619.55	36,596.04
			2XX Personal Services - Employee Benefits	2,409.03	0.00
			3XX Purchased Professional and Technical Services	1,132.00	7,196.23
			5XX Other Purchased Services	3,072.06	3,828.53
			6XX Supplies and Materials	710.10	345.28
			810 Dues and Fees	3,486.69	538.10
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	34,116.51	34,714.56
			2XX Personal Services - Employee Benefits	20,349.29	9,761.87
			3XX Purchased Professional and Technical Services	4,116.31	6,419.31
			4XX Purchased Property Services	40,547.63	51,725.52
			5XX Other Purchased Services	8,515.00	45,163.00
			6XX Supplies and Materials	6,366.56	3,759.57
			810 Dues and Fees	139.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	84,581.57	65,252.96
			2XX Personal Services - Employee Benefits	14,450.95	9,098.66
			5XX Other Purchased Services	194.50	0.00
			6XX Supplies and Materials	560.74	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	55,131.97	54,202.29
			2XX Personal Services - Employee Benefits	6,063.28	5,451.08
			3XX Purchased Professional and Technical Services	780.42	0.00
			6XX Supplies and Materials	7,893.91	7,017.42
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	7,070.37	7,395.92
			5XX Other Purchased Services	9,004.36	5,663.17
			6XX Supplies and Materials	1,028.34	844.10
			810 Dues and Fees	2,036.00	350.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	42,420.66	53,703.97
			2XX Personal Services - Employee Benefits	2,244.67	4,856.87
			3XX Purchased Professional and Technical Services	2,010.00	1,800.00
			5XX Other Purchased Services	9,131.67	5,510.91
			6XX Supplies and Materials	5,266.09	1,043.03
			810 Dues and Fees	3,060.00	2,750.00
780 ARRA - State Fiscal Stabilization Fund					
1XXX Instruction					
			1XX Personal Services - Salaries	42,765.42	0.00
781 Education Jobs Fund					
1XXX Instruction					
			1XX Personal Services - Salaries	35,746.58	511.01
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	135.95
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	10,000.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				911,471.50	858,010.78

Schedule Of Changes Worksheet

Beginning Fund Balance					87,704.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					850,418.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					858,010.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	3,795.04	Less Last Year	0.00	(4b)	3,795.04	
					3,795.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,907.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	65,267.10	53,677.82
1112 District Levy - Personal Property	808.01	569.99
1113 District Levy - Heavy Motor Vehicles	120.81	88.93
1114 District Levy - Pers Prop/Mobile Homes	1,787.28	1,441.19
1190 Penalties and Interest on Taxes	1,094.98	568.23
1510 Interest Earnings	727.70	313.41
1900 Other Revenue from Local Sources	0.00	2,210.51
2220 County On-Schedule Trans Reimb	20,953.81	20,953.80
3210 State On-Schedule Trans Reimb	20,953.80	20,953.80
3444 State School Block Grant	5,604.05	5,604.05
3445 State Combined Fund School Block Grant	2,850.48	2,850.48
6100 Material Prior Period Revenue Adjustments	12,871.15	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

133,039.17 109,232.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,502.60	7,549.84
2XX Personal Services - Employee Benefits	1,111.04	821.18
25XX Support Services - Business		
1XX Personal Services - Salaries	1,416.47	1,013.19
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	146.70	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	43,299.72	33,718.15
2XX Personal Services - Employee Benefits	8,797.95	5,500.33
3XX Purchased Professional and Technical Services	0.00	210.00
4XX Purchased Property Services	9,788.61	8,667.31
5XX Other Purchased Services	41,523.68	38,009.50
6XX Supplies and Materials	19,653.58	19,582.19
7XX Property and Equipment Acquisition	5,000.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	12,871.16

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

139,240.35 127,942.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,414.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,232.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,942.85	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,703.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	24,222.74	18,502.93
1112 District Levy - Personal Property	251.86	223.68
1113 District Levy - Heavy Motor Vehicles	46.20	39.16
1114 District Levy - Pers Prop/Mobile Homes	583.59	534.11
1190 Penalties and Interest on Taxes	299.69	189.62
1510 Interest Earnings	877.64	5,774.34
1900 Other Revenue from Local Sources	23,688.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,970.22	25,263.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	2,496.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,496.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	63,226.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,263.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,490.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	7.09	6.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.09	6.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	483.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	489.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,341.07	109.67
2240 County Retirement Distribution	97,949.34	88,217.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,290.41	88,327.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	39,773.95	32,759.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,441.84	4,344.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,684.48	3,543.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,285.41	5,819.32
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,838.60	5,596.38
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,679.78	5,417.53
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,175.10	5,000.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,568.09	4,857.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,830.09	9,399.56
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,644.71	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,362.91	7,807.73
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,072.50	1,065.37
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	6,434.74	7,735.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

107,792.20

93,347.21

Schedule Of Changes Worksheet

Beginning Fund Balance						86,512.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,327.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,347.21	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						81,492.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value
111 Deferred Maintenance & Energy Efficiency	
3900 State Career & Technical Ed Entitlement	3,340.00
6100 Material Prior Period Revenue Adjustments	-91,164.92
111 Subtotal	-87,824.92
112 ESEA Title I Capital Exp	
4650 Federal Miscellaneous Grants from OPI	3,897.00
308 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,555.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-73,372.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
112 ESEA Title I Capital Exp	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	2,489.87
308 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	10,555.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,044.87



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						102,823.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-73,372.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,044.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,406.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Deferred Maintenance & Energy Efficiency	-87,824.92	0.00	-87,824.92
112 ESEA Title I Capital Exp	3,897.00	2,489.87	1,407.13
308 Vo Ed Carl Perkins Basic Grant	10,555.00	10,555.00	0.00
Total	<u>-73,372.92</u>	<u>13,044.87</u>	<u>-86,417.79</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	64.81	66.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64.81	66.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	8.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8.84

Schedule Of Changes Worksheet

Beginning Fund Balance	4,387.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,444.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1982 Summer Session - Driver's Education Fees	4,024.64	0.00
3260 State Driver's Education Reimbursement	2,485.50	1,238.79
6100 Material Prior Period Revenue Adjustments	0.00	7,240.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,510.14	8,479.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	2,820.00	0.00
5XX Other Purchased Services	429.80	0.00
6XX Supplies and Materials	415.34	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,386.25
3XX Purchased Professional and Technical Services	0.00	2,466.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,665.14	5,852.47

Schedule Of Changes Worksheet

Beginning Fund Balance	1,585.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,479.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,852.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,211.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.90	4.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.90	4.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	338.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	342.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4,847.80	5,094.11
4820 Federal Impact Aid - Title VIII	20,818.09	18,303.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,665.89	23,397.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,745.82
5XX Other Purchased Services	0.00	372.15
6XX Supplies and Materials	0.00	6,500.00
810 Dues and Fees	300.00	2,700.02
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	12,908.85	0.00
440 Bldg & Grounds Repair and Main Services	10,619.53	896.00
6XX Supplies and Materials	768.77	0.00
7XX Property and Equipment Acquisition	28,351.16	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	16,303.16	0.00
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	28,842.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,251.47	41,056.02



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						355,826.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,397.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,056.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						338,167.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	169.32	1,003.66
1900 Other Revenue from Local Sources	0.00	2,839.73
3281 State Technology Aid	1,128.88	1,073.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,298.20	4,917.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	3,682.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	876.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,682.00	876.72

Schedule Of Changes Worksheet

Beginning Fund Balance	9,005.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,917.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	876.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,046.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	19,967.34	29,032.75
1112 District Levy - Personal Property	46.10	234.15
1113 District Levy - Heavy Motor Vehicles	41.24	105.90
1114 District Levy - Pers Prop/Mobile Homes	230.82	515.88
1190 Penalties and Interest on Taxes	40.66	129.66
1510 Interest Earnings	117.45	1,006.40
3120 State Guaranteed Tax Base Aid	73,249.98	36,411.50
5300 Operating Transfers from Other Funds	16,303.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,996.75	67,436.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	500.00
850 Interest on Debt	11,220.00	3,600.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	2,214.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,220.00	6,314.47



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						98,776.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,436.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,314.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						159,898.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	46.95
1900 Other Revenue from Local Sources	1,706.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,706.99	46.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	24.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	24.71

Schedule Of Changes Worksheet

Beginning Fund Balance	1,706.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,729.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	38.55
1920 Contributions/Donations from Private Sources	0.00	100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	100,038.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,038.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,038.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	120,442.35	124,638.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,442.35	124,638.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	131,158.04	110,294.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,158.04	110,294.94

Schedule Of Changes Worksheet

Beginning Fund Balance	51,307.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,638.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,294.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,650.66	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	430,530.43	373,321.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,090.00	1,364.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,259.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,259.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,419.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,413.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,351.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	65,252.96	0.00	0.00	0.00	
280	1XXX	2XX	9,098.66	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			74,351.62	0.00	0.00	0.00	74,351.62

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,841.50	0.00	0.00	0.00	4,841.50
Buildings	1,063,299.50	0.00	0.00	0.00	1,063,299.50
Machinery and Equipment	317,452.00	0.00	0.00	0.00	317,452.00
Totals at Historical Cost	1,385,593.00	0.00	0.00	0.00	1,385,593.00
Governmental Activities, Capital Assets, net	1,385,593.00	0.00	0.00	0.00	1,385,593.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
11/24/2009	532,334.01	0.00	65,666.01	0.00	466,668.00	66,666.00	400,002.00
Compensated Absences	34,659.25	0.00	0.00	0.00	34,659.25	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	566,993.26	0.00	65,666.01	0.00	501,327.25	66,666.00	400,002.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.